

## CLAIMS

I claim:

1. A software machine for maintaining accounting journal entries in a multi-dimensional data structure and using these entries to generate the financial statements governed by the Generally Accepted Accounting Practices (GAAP). The multi-dimensional data structure is typically, but not limited to, a relational database where the amount of the journal entry is connected to a set of indexes, including but not limited to:
  - o An index that relates the journal entry to a debit account,
  - o An index that relates the journal entry to a credit account,
  - o An index that relates the journal entry to a calendar date, and
  - o An index that relates the journal entry to an entry description.

This software machine comprises:

- a. The means of converting standard journal entries into a multi-dimensional (indexed) data structure,
- b. The means to generate ledger accounts from the said multi-dimensional data structure,
- c. The means to generate balance sheets from the said multi-dimensional data structure,
- d. The means to generate income statements from the said multi-dimensional data structure,
- e. The means to generate statements of owner's equity from the said multi-dimensional data structure,
- f. The means to generate retained earnings statements from the said multi-dimensional data structure,
- g. The means to generate statements of cash flow from the said multi-dimensional data structure,

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- whereby the only data that needs to be stored and maintained by and for the software machine are:

- o The monetary amounts of the journal entries,
- o The indexes that relate the journal entries to the dimensions (the debit account dimension, the credit account dimension, the calendar date dimension, and the entry description dimension),
- o And the data structures that contain the actual dimensions (e.g., the debit account dimension would contain detailed information about each possible debit account).